

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

**REGULATORY STATUTORY BASIS
FINANCIAL STATEMENTS**
For the year ended June 30, 2013

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...KL...

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Holton, Kansas

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Education
Unified School District No. 336
Holton, Kansas 66436

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 336, Holton, Kansas ("Municipality") as of and for the year ended June 30, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 336, Holton Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 336, Holton, Kansas as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 336, Holton, Kansas (“Municipality”) as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

In accordance with “Government Auditing Standards”, we have also issued our report dated August 9, 2013, on our consideration of the District’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control of financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Audit Standards” and should be considered in assessing the results of our audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances

(basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompany schedule of expenditures of federal awards is presented for purposes of additional analysis as required but U.S Office of Management and Budget Circular A-133, "Audits of States and Local Governments, and Non-Profit Organizations" and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
August 9, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds:							
General	\$ 0	\$ 0	\$ 7,295,566	\$ 7,295,566	\$ 0	\$ 1,530	\$ 1,530
Supplemental General	80,738	0	2,463,124	2,485,975	57,887	140,087	197,974
Special Purpose Funds:							
Vocational Education	0	0	371,515	371,515	0	3,527	3,527
Special Education	300,597	0	1,277,907	1,317,329	261,175		261,175
Driver Education	16,971	0	10,432	10,200	17,203		17,203
Food Service	77,564	0	477,173	478,108	76,629		76,629
Capital Outlay	1,194,673	0	538,798	777,621	975,850	240,505	1,216,355
Gifts and Grants	1,536	0	0	0	1,536		1,536
Parent Education	11,300	0	11,300	11,300	11,300		11,300
Professional Development	30,000	0	22,104	17,104	35,000		35,000
Summer School	25,000	0	24,255	19,255	30,000		30,000
Special Education Cooperative	976,930	0	5,386,260	5,500,125	863,065	11,293	874,358
KPERS Special Contribution	0	0	952,668	952,668	0		0
At Risk (K-12)	0	0	689,542	689,542	0		0
District Activity Funds	149,719	0	317,234	313,810	153,143		153,143
Textbook Rental Fund	89,862	0	72,912	74,514	88,260		88,260
Contingency Reserve Fund	600,000	0	214,526	214,526	600,000		600,000
Title I	0	0	163,565	163,565	0		0
Migrant	0	0	15,000	15,000	0		0
Title VIB	0	0	30,887	30,887	0		0
Mini-Grants	6,006	0	0	1,164	4,842		4,842
ACE Program	0	0	29,704	34,924	(5,220)	26	(5,194)
Title IIA	0	0	25,206	25,206	0		0
Title IID	0	0	7,308	7,308	0		0
JCTCC	0	0	1,100	745	355	468	823
Carl Perkins Grant	2,577	0	2,967	3,113	2,431		2,431
Fresh Start	23,768	0	286,752	285,520	25,000		25,000
Bond and Interest							
Bond and Interest	57,428	0	24,638	0	82,066		82,066
Total Reporting Entity	\$ 3,644,669	\$ 0	\$ 20,732,443	\$ 21,096,590	\$ 3,280,522	\$ 397,436	\$ 3,677,958
Composition of Cash							
					Checking Accounts		\$ 408,718
					Savings Accounts		3,568,010
					Certificates of Deposit		
					Total Cash		<u>3,976,728</u>
					Agency Funds per Schedule 6		<u>298,770</u>
					Total Reporting Entity		<u>\$ 3,677,958</u>

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

USD No.336 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.336 (b) organizations for which USD No. 336 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.336 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2013:

Governmental Funds

General Fund – The chief operating fund. Used to account for the resources except those required to be accounted for in another fund.

Special Revenue Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes.

Debt Service Funds – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 36,594 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses (Continued)

identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2013.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds and trust funds and the following special revenue funds:

Title IID Fund	Title IIA Fund
Migrant Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental Fund	Mini-Grant Fund
Fresh Start Fund	Title VI B
Carl Perkins Grant	JCCTCC
ACE Program	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2013.

Concentration of Credit Risk

State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2013.

At June 30, 2013, the government's carrying amount of deposits was \$ 3,677,958 and the bank balance was \$ 3,455,593. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$ 250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – In-Substance Receipt in Transit

The district received \$ 742,752 subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

NOTE 4 – Defined Benefit Pension Plan

Plan Description – USD No. 336 participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 5 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 6 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes during the period under examination.

NOTE 7 – Compensated Absences

The District does not reimburse employees for unused vacation time. Employees working less than twelve months per year earn ten days sick leave per year. Full year employees earn twelve days sick leave annually. Classified sick leave is accrued in hours equal to each individual's working day and cannot exceed the equivalent of seventy five of an individual's work days. Each year, the District reimburses employees for accumulated unused sick leave in excess of seventy five days. The District has not accrued compensated absences at June 30, 2013.

NOTE 8 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	\$ 214,526
General Fund	Summer School Fund	K.S.A. 72-6428	24,255
General Fund	Capital Outlay Fund	K.S.A. 72-6428	164,538
General Fund	Special Education Fund	K.S.A. 72-6428	1,277,907
General Fund	Vocational Education Fund	K.S.A. 72-6428	355,349
General Fund	At Risk Fund	K.S.A. 72-6428	689,542
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6428	11,300
Supplemental General Fund	Professional Dev. Fund	K.S.A. 72-6425	22,104
Supplemental General Fund	Textbook Fund	K.S.A. 72-6425	23,188
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	4,496
Supplemental General Fund	Bilingual Education	K.S.A. 72-6425	1,535

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 10 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 11 – Subsequent Events

Subsequent events for management's review have been evaluated through August 9, 2013. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Prior Period Adjustment

Following the requirements of a technical amendment to the 2011 Kansas Municipal Audit Guide, which governs the format and accounting for this financial statement, beginning unencumbered balances have been restarted from (\$709,456) to \$-0- in the General Fund and from \$3,716 to \$80,738 in the Supplemental General Fund. The technical amendment is following the statutory state aid revenue recognition as required by K.S.A. 72-6417(d) and K.S.A. 72-6434(d). The state aid payment that is received subsequent to the end of the fiscal year is recorded as on in substance receipt in transit and included as a receipt for the fiscal year that matches the budget to which it applies. The balances have been adjusted for this change in policy

USD #336 HOLTON, KS
Statement of Changes in Long-Term Debt
For the Year Ended June, 30, 2013

Note 13 - Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2013 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2012 Issue	2.0-3.5%	4/1/12	\$ 1,720,000	4/1/22	\$ 1,720,000	\$ 0	\$ 150,000	\$ (150,000)	\$ 1,570,000	\$ 47,639
2013 Issue	.95-2.875%	5/1/13	560,000	4/1/23	0	560,000	0	560,000	560,000	
Capital Leases										
Computer Hardware Lease	1.90%	7/5/11	412,783	7/5/14	306,656		100,301	(100,301)	206,355	5,826
Total Long Term Debt					<u>\$ 2,026,656</u>	<u>\$ 560,000</u>	<u>\$ 250,301</u>	<u>\$ 309,699</u>	<u>\$ 2,336,355</u>	<u>\$ 53,465</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2014	2015	2016	2017	2018	2019-2022	Total
Principal							
General Obligation Bonds	\$ 205,000	\$ 215,000	\$ 220,000	\$ 220,000	\$ 225,000	\$ 1,045,000	\$ 2,130,000
Special Assessment Bonds							0
Certificates of Participation							0
Capital Leases	102,206	104,149					206,355
Revenue Bonds							0
No-Fund Warrants							0
Temporary Notes							0
Total Principal	<u>307,206</u>	<u>319,149</u>	<u>220,000</u>	<u>220,000</u>	<u>225,000</u>	<u>1,045,000</u>	<u>2,336,355</u>
Interest							
General Obligation Bonds	61,749	53,310	49,395	45,257	39,344	86,564	335,619
Special Assessment Bonds							0
Certificates of Participation							0
Capital Leases	3,921	1,979					5,900
Revenue Bonds							0
No-Fund Warrants							0
Temporary Notes							0
Total Interest	<u>65,670</u>	<u>55,289</u>	<u>49,395</u>	<u>45,257</u>	<u>39,344</u>	<u>86,564</u>	<u>341,519</u>
Total Principal and Interest	<u>\$ 372,876</u>	<u>\$ 374,438</u>	<u>\$ 269,395</u>	<u>\$ 265,257</u>	<u>\$ 264,344</u>	<u>\$ 1,131,564</u>	<u>\$ 2,677,874</u>

Unified School District No. 336, Holton, Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2013

USD #336 HOLTON, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended June 30, 2013

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Funds						
General Funds						
General	\$ 7,390,069	\$ (131,097)	\$ 36,594	\$ 7,295,566	\$ 7,295,566	\$ 0
Supplemental General	2,503,309	0	0	2,503,309	2,485,975	(17,334)
Special Purpose Funds						
Vocational Education	371,515	0	0	371,515	371,515	0
Special Education	1,560,120	0	0	1,560,120	1,317,329	(242,791)
Driver Training	13,050	0	0	13,050	10,200	(2,850)
Food Service	480,500	0	0	480,500	478,108	(2,392)
Capital Outlay	2,106,065	0	0	2,106,065	777,621	(1,328,444)
Gifts and Grants	0	0	0	0	0	0
Parent Education	11,300	0	0	11,300	11,300	0
Professional Development	35,500	0	0	35,500	17,104	(18,396)
Summer School	35,000	0	0	35,000	19,255	(15,745)
Special Education Cooperative	6,549,013	0	0	6,549,013	5,500,125	(1,048,888)
KPERS Special Contribution	1,021,016	0	0	1,021,016	952,668	(68,348)
At-Risk Fund	689,542	0	0	689,542	689,542	0
Bond and Interest Funds						
Bond and Interest	0	0	0	0	0	0

USD #336 HOLTON, KS
GENERAL FUND
STATUTORY REVENUES AND EXPENDITURES - STATUTORY AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 698,274	\$ 674,408	\$ 23,866
Delinquent tax	6,410	10,779	(4,369)
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	6,554,288	6,704,882	(150,594)
Charges for services			0
Interest income			0
Miscellaneous revenues	36,594		36,594
Operating transfers			0
Total Cash Receipts	<u>7,295,566</u>	<u>7,390,069</u>	<u>(94,503)</u>
EXPENDITURES			
Instruction	2,630,383	2,573,500	56,883
Student support services	266,424	284,700	(18,276)
Instruction support staff	263,204	268,000	(4,796)
General administration	109,390	115,000	(5,610)
School administration	480,319	479,400	919
Operations and maintenance	400,544	328,000	72,544
Student transportation services	324,042	380,000	(55,958)
Central support services			0
Other support services	95,144	91,700	3,444
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	2,726,116	2,869,769	(143,653)
Adjustment to comply with legal max		(131,097)	131,097
Adjustment for qualifying budget credits		36,594	(36,594)
Total Expenditures	<u>7,295,566</u>	<u>\$ 7,295,566</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #336 HOLTON, KS
 SUPPLEMENTAL GENERAL FUND
 STATUTORY REVENUES AND EXPENDITURES - STATUTORY AND BUDGET
 For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 998,478	\$ 1,059,560	\$ (61,082)
Delinquent tax	9,360	15,363	(6,003)
Motor vehicle tax	141,529	138,956	2,573
RV tax	2,054	2,205	(151)
Mineral production tax			0
Federal grants			0
State aid/grants	1,311,703	1,337,568	(25,865)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>2,463,124</u>	<u>2,553,652</u>	<u>(90,528)</u>
EXPENDITURES			
Instruction	1,597,619	1,490,196	107,423
Student support services	25,559	30,500	(4,941)
Instruction support staff	48,105	45,273	2,832
General administration	10,622	700	9,922
School administration	47,114	61,500	(14,386)
Operations and maintenance	672,085	693,000	(20,915)
Student transportation services	22,248	13,500	8,748
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	62,623	168,640	(106,017)
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,485,975</u>	<u>\$ 2,503,309</u>	<u>\$ (17,334)</u>
Receipts Over (Under) Expenditures	(22,851)		
Unencumbered Cash, Beginning	80,738		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,887</u>		

USD #336 HOLTON, KS
VOCATIONAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	16,166	15,473	693
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>355,349</u>	<u>356,042</u>	<u>(693)</u>
Total Cash Receipts	<u>371,515</u>	<u>371,515</u>	<u>0</u>
EXPENDITURES			
Instruction	371,515	371,515	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>371,515</u>	<u>\$ 371,515</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #336 HOLTON, KS
SPECIAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>1,277,907</u>	<u>1,259,525</u>	<u>18,382</u>
Total Cash Receipts	<u>1,277,907</u>	<u>1,259,525</u>	<u>18,382</u>
EXPENDITURES			
Instruction	1,277,907	1,481,920	(204,013)
Student support services		1,000	(1,000)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	39,422	77,200	(37,778)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,317,329</u>	<u>\$ 1,560,120</u>	<u>\$ (242,791)</u>
Receipts Over (Under) Expenditures	(39,422)		
Unencumbered Cash, Beginning	300,597		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 261,175</u>		

USD #336 HOLTON, KS
 DRIVER TRAINING FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,022	4,950	72
Charges for services	5,410	6,900	(1,490)
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>10,432</u>	<u>11,850</u>	<u>(1,418)</u>
EXPENDITURES			
Instruction	9,043	11,550	(2,507)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,157	1,500	(343)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>10,200</u>	<u>\$ 13,050</u>	<u>\$ (2,850)</u>
Receipts Over (Under) Expenditures	232		
Unencumbered Cash, Beginning	16,971		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,203</u>		

USD #336 HOLTON, KS
 FOOD SERVICE FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	271,761	264,717	7,044
State aid/grants	6,063	5,800	263
Charges for services	194,853	185,331	9,522
Interest income			0
Miscellaneous revenues			0
Operating transfers	4,496	25,000	(20,504)
Total Cash Receipts	<u>477,173</u>	<u>480,848</u>	<u>(3,675)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,149	8,500	(7,351)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	476,959	472,000	4,959
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>478,108</u>	<u>\$ 480,500</u>	<u>\$ (2,392)</u>
Receipts Over (Under) Expenditures	(935)		
Unencumbered Cash, Beginning	77,564		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 76,629</u>		

USD #336 HOLTON, KS
CAPITAL OUTLAY FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 207,465	\$ 200,732	\$ 6,733
Delinquent tax	1,344	3,205	(1,861)
Motor vehicle tax	13,117	13,610	(493)
RV tax	226	216	10
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income	10,025	16,000	(5,975)
Miscellaneous revenues	29,083	6,000	23,083
Operating transfers	297,538	500,000	(202,462)
Total Cash Receipts	<u>558,798</u>	<u>739,763</u>	<u>(180,965)</u>
EXPENDITURES			
Instruction	145,590	30,000	115,590
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	51,167	75,000	(23,833)
Student transportation services	192,630	200,000	(7,370)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	388,234	1,801,065	(1,412,831)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>777,621</u>	<u>\$ 2,106,065</u>	<u>\$ (1,328,444)</u>
Receipts Over (Under) Expenditures	(218,823)		
Unencumbered Cash, Beginning	1,194,673		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 975,850</u>		

USD #336 HOLTON, KS
 GIFTS AND GRANTS FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Instruction			0
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student support services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	1,536		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,536</u>		

USD #336 HOLTON, KS
PARENT EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>11,300</u>	<u>11,300</u>	<u>0</u>
Total Cash Receipts	<u>11,300</u>	<u>11,300</u>	<u>0</u>
EXPENDITURES			
Instruction			0
Student support services	11,300	11,300	0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>11,300</u>	<u>\$ 11,300</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	11,300		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 11,300</u>		

USD #336 HOLTON, KS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	22,104	25,000	(2,896)
Total Cash Receipts	22,104	25,000	(2,896)
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	17,104	35,500	(18,396)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	17,104	\$ 35,500	\$ (18,396)
Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	30,000		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 35,000		

USD #336 HOLTON, KS
SUMMER SCHOOL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	24,255	10,000	14,255
Total Cash Receipts	24,255	10,000	14,255
EXPENDITURES			
Instruction	19,255	35,000	(15,745)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Community support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	19,255	\$ 35,000	\$ (15,745)
Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	25,000		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 30,000		

USD #336 HOLTON, KS
SPECIAL EDUCATION COOPERATIVE
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	860,515	950,977	(90,462)
State aid/grants			0
Charges for services	4,521,296	4,621,107	(99,811)
Interest income			0
Miscellaneous revenues	4,449		4,449
Operating transfers			0
	<u>5,386,260</u>	<u>5,572,084</u>	<u>(185,824)</u>
EXPENDITURES			
Instruction	4,930,534	5,269,678	(339,144)
Student support services	161,843	825,335	(663,492)
Instruction support staff			0
General administration	282,017	332,500	(50,483)
School administration			0
Operations and maintenance	51,684	61,500	(9,816)
Student transportation services	74,047	60,000	14,047
Community support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>5,500,125</u>	<u>\$ 6,549,013</u>	<u>\$ (1,048,888)</u>
Receipts Over (Under) Expenditures	(113,865)		
Unencumbered Cash, Beginning	976,930		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>863,065</u>		

USD #336 HOLTON, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	952,668	1,021,016	(68,348)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>952,668</u>	<u>1,021,016</u>	<u>(68,348)</u>
EXPENDITURES			
Instruction	743,082	796,392	(53,310)
Student support services	19,053	20,420	(1,367)
Instruction support staff	28,580	30,630	(2,050)
General administration	38,107	40,841	(2,734)
School administration	47,633	51,051	(3,418)
Operations and maintenance	28,580	30,630	(2,050)
Student transportation services	19,053	20,421	(1,368)
Central support services			0
Other support services	9,527	10,210	(683)
Food service operations	19,053	20,421	(1,368)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>952,668</u>	<u>\$ 1,021,016</u>	<u>\$ (68,348)</u>
Total Expenditures			
	<u>952,668</u>	<u>\$ 1,021,016</u>	<u>\$ (68,348)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #336 HOLTON, KS
 AT RISK FUND (K-12)
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	689,542	691,542	(2,000)
Total Cash Receipts	689,542	691,542	(2,000)
EXPENDITURES			
Instruction	686,878	684,542	2,336
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	2,664	5,000	(2,336)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	689,542	\$ 689,542	\$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

USD #336 HOLTON, KS
 BOND AND INTEREST FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax	1,350		1,350
Motor vehicle tax	22,954	21,493	1,461
RV tax	293	341	(48)
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	41		41
Operating transfers			0
	<u>24,638</u>	<u>21,834</u>	<u>2,804</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	24,638		
Unencumbered Cash, Beginning	57,428		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 82,066</u>		

USD #336 HOLTON, KS
 NONBUDGETED FUNDS
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Textbook</u>	<u>Contingency Reserve</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			163,565
State aid/grants			
Charges for services	49,724		
Interest income			
Miscellaneous revenues			
Operating transfers	<u>23,188</u>	<u>160,594</u>	<u> </u>
Total Cash Receipts	<u>72,912</u>	<u>214,526</u>	<u>163,565</u>
EXPENDITURES			
Instruction	60,053	214,526	150,484
Student support services			
Instruction support staff	14,461		13,081
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>74,514</u>	<u>214,526</u>	<u>163,565</u>
Receipts Over (Under) Expenditures	(1,602)	0	0
Unencumbered Cash, Beginning	89,862	600,000	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 88,260</u>	<u>\$ 600,000</u>	<u>\$ 0</u>

USD #336 HOLTON, KS
 NONBUDGETED FUNDS
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Migrant</u>	<u>Title VIB</u>	<u>Mini-Grants</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		30,887	
State aid/grants	15,000		
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>15,000</u>	<u>30,887</u>	<u>0</u>
EXPENDITURES			
Instruction	15,000	29,357	1,164
Student support services			
Instruction support staff			
General administration		1,530	
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>15,000</u>	<u>30,887</u>	<u>1,164</u>
Receipts Over (Under) Expenditures	0	0	(1,164)
Unencumbered Cash, Beginning	0	0	6,006
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,842</u>

USD #336 HOLTON, KS
NONBUDGETED FUNDS
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2013

	ACE <u>Grant Program</u>	<u>Title IIA</u>	<u>Title IID</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		25,206	7,308
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues	29,704		
Operating transfers			
	<u>29,704</u>	<u>25,206</u>	<u>7,308</u>
Total Cash Receipts			
	<u>29,704</u>	<u>25,206</u>	<u>7,308</u>
EXPENDITURES			
Instruction	32,055	20,773	
Student support services	2,869		
Instruction support staff		4,433	7,308
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>34,924</u>	<u>25,206</u>	<u>7,308</u>
Total Expenditures			
	<u>34,924</u>	<u>25,206</u>	<u>7,308</u>
Receipts Over (Under) Expenditures	(5,220)	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>(5,220)</u>	\$ <u>0</u>	\$ <u>0</u>

USD #336 HOLTON, KS
NONBUDGETED FUNDS
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2013

	JCCTCC Grant	Carl Perkins Grant	Fresh Start
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		2,967	
State aid/grants			
Charges for services			286,752
Interest income			
Miscellaneous revenues	1,100		
Operating transfers			
Total Cash Receipts	<u>1,100</u>	<u>2,967</u>	<u>286,752</u>
EXPENDITURES			
Instruction	745	3,113	225,053
Student support services			
Instruction support staff			
General administration			
School administration			775
Operations and maintenance			31,203
Student transportation services			
Central support services			
Other support services			28,489
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>745</u>	<u>3,113</u>	<u>285,520</u>
Receipts Over (Under) Expenditures	355	(146)	1,232
Unencumbered Cash, Beginning	0	2,577	23,768
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 355</u>	<u>\$ 2,431</u>	<u>\$ 25,000</u>

USD #336 HOLTON, KS
DISTRICT ACTIVITY FUNDS
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Middle school							
Athletics	\$ 956		\$ 15,329	\$ 16,243	\$ 42	\$ -	\$ 42
Volleyball	10		-	-	10		10
High School							
Athletics	17,479		115,614	103,967	29,126		29,126
Boys Baseball	1,530		3,706	2,214	3,022		3,022
Boys Basketball	3,227		1,125	1,278	3,074		3,074
Girls Basketball	1,440		1,147	1,996	591		591
Track	37				37		37
Volleyball	440		3,873	4,341	(28)		(28)
Wrestling	108		-	-	108		108
Golf	(20)		20	-	-		-
Cross Country	559		325	300	584		584
Softball	202		3,710	3,894	18		18
Subtotal Gate Receipts	<u>25,968</u>	<u>-</u>	<u>144,849</u>	<u>134,233</u>	<u>36,584</u>	<u>-</u>	<u>36,584</u>
School Projects							
Holton Fund	1,915				1,915		1,915
Colorado School							
General	14,055		12,092	10,456	15,691		15,691
PTO	-				-		-
Central Elementary							
General	13,230		9,206	9,090	13,346		13,346
Owls Garden Fund	1,144				1,144		1,144
PTO	565			565	-		-
Optimist Donation	550				550		550
Book Fair	1,211				1,211		1,211
Middle School							
Faculty	156		415	357	214		214
Library	325		125	150	300		300
School Fund	980		6,024	6,954	50		50
Sales tax	-		1,051	1,051	-		-
Awards	3,788		24,754	26,522	2,020		2,020
High School							
Concessions	6,523		23,182	32,698	(2,993)		(2,993)
Program ads	5,986		3,907	8,499	1,394		1,394
Drivers Ed Fees	-		5,980	5,850	130		130
Holtonian	1,344		4,354	5,600	98		98
JCYC	282		2,954	2,538	698		698
Football stadium	21,680		8,258	-	29,938		29,938
Activity fees	-		570	525	45		45
Touchdown club	142		1,652	108	1,686		1,686
Laptop Insurance	3,586		25,745	25,887	3,444		3,444
Lift A Thon	1,924		2,621	3,581	964		964
McGuffin	-		-	-	-		-
PE Grant	1,907		1,017	639	2,285		2,285
School Fund	8,381		7,591	8,605	7,367		7,367
Supplies	13,094		3,719	2,718	14,095		14,095
Wall Picture	2,424				2,424		2,424
Yearbook	4,054		17,762	20,314	1,502		1,502
Orders/Testing	2,507		3,030	2,294	3,243		3,243
School to Work	778			132	646		646
IHT	2,814		1,064	961	2,917		2,917
Staff Grants	-		-	-	-		-
Character Program	5,325		-	-	5,325		5,325
Patio pavers	2,026		-	-	2,026		2,026
AG Metal	159		2,306	825	1,640		1,640
Greenhouse	896		3,006	2,658	1,244		1,244
Subtotal School Projects	<u>123,751</u>	<u>-</u>	<u>172,385</u>	<u>179,577</u>	<u>116,559</u>	<u>-</u>	<u>116,559</u>
Total District Activity Funds	<u>\$ 149,719</u>	<u>\$ -</u>	<u>\$ 317,234</u>	<u>\$ 313,810</u>	<u>\$ 153,143</u>	<u>\$ -</u>	<u>\$ 153,143</u>

USD# 336 HOLTON, KS
 AGENCY FUNDS
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2013

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Payroll liabilities	\$ 246,534	\$ 11,123	\$ -	\$ 257,657
High School				
Art	58	1,928	1,319	667
Band	822	13,360	13,609	573
Drama	3,197	615	1,275	2,537
FFA	764	31,126	30,369	1,521
FFA Convention	1,854	4,256	6,073	37
FCCLA Club	2,649	1,386	2,187	1,848
Forensics Club	646	0	646	0
FB Memorial	240	120	360	0
FACS Fees	1,450	1,715	1,444	1,721
Kayettes	(18)	198	24	156
KLASS	1,114	192	144	1,162
National Honor Society	343	10	0	353
Spirit Club	9,677	16,430	18,501	7,606
SADD	4,623	939	2,466	3,096
Sales Tax	0	13,164	13,164	0
Science Club	957		957	0
Student Council	1,642	5,029	4,476	2,195
Vocal Music	3,056	6,237	6,465	2,828
Vocational Agriculture	(97)	582	829	(344)
FCA Club	1,501	940	1,224	1,217
Scholar's Bowl	(5)	5	0	0
Class of 2019	0	1,150		1,150
Class of 2016	509			509
Class of 2010	96			96
Class of 2011	682			682
Class of 2012	915	0	915	0
Class of 2013	733	55	200	588
Class of 2014	2,955	4,621	5,177	2,399
Class of 2015	1,723	1,675	0	3,398
Lettercats	2,248	4,085	3,424	2,909
FBLA Club	390	160	381	169
French Club	621	0	621	0
Spanish Club	(270)	775	98	407
Middle School				
Student Council	393	889	1,039	243
Technology	75	1,961	1,545	491
Kays	541	1,750	1,838	453
Music	112			112
7th Grade Team	16			16
FCA	754	2,146	2,582	318
Total	<u>\$ 293,500</u>	<u>\$ 128,622</u>	<u>\$ 123,352</u>	<u>\$ 298,770</u>

USD #336 HOLTON, KS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	22,104	25,000	(2,896)
Total Cash Receipts	<u>22,104</u>	<u>25,000</u>	<u>(2,896)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	17,104	35,500	(18,396)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>17,104</u>	<u>\$ 35,500</u>	<u>\$ (18,396)</u>
Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	30,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,000</u>		

USD #336 HOLTON, KS
SUMMER SCHOOL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	24,255	10,000	14,255
Total Cash Receipts	24,255	10,000	14,255
EXPENDITURES			
Instruction	19,255	35,000	(15,745)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Community support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	19,255	\$ 35,000	\$ (15,745)
Receipts Over (Under) Expenditures	5,000		
Unencumbered Cash, Beginning	25,000		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 30,000		

USD #336 HOLTON, KS
SPECIAL EDUCATION COOPERATIVE
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	860,515	950,977	(90,462)
State aid/grants			0
Charges for services	4,521,296	4,621,107	(99,811)
Interest income			0
Miscellaneous revenues	4,449		4,449
Operating transfers			0
Total Cash Receipts	<u>5,386,260</u>	<u>5,572,084</u>	<u>(185,824)</u>
EXPENDITURES			
Instruction	4,930,534	5,269,678	(339,144)
Student support services	161,843	825,335	(663,492)
Instruction support staff			0
General administration	282,017	332,500	(50,483)
School administration			0
Operations and maintenance	51,684	61,500	(9,816)
Student transportation services	74,047	60,000	14,047
Community support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>5,500,125</u>	<u>\$ 6,549,013</u>	<u>\$ (1,048,888)</u>
Receipts Over (Under) Expenditures	(113,865)		
Unencumbered Cash, Beginning	976,930		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 863,065</u>		

USD #336 HOLTON, KS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	952,668	1,021,016	(68,348)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>952,668</u>	<u>1,021,016</u>	<u>(68,348)</u>
EXPENDITURES			
Instruction	743,082	796,392	(53,310)
Student support services	19,053	20,420	(1,367)
Instruction support staff	28,580	30,630	(2,050)
General administration	38,107	40,841	(2,734)
School administration	47,633	51,051	(3,418)
Operations and maintenance	28,580	30,630	(2,050)
Student transportation services	19,053	20,421	(1,368)
Central support services			0
Other support services	9,527	10,210	(683)
Food service operations	19,053	20,421	(1,368)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>952,668</u>	<u>\$ 1,021,016</u>	<u>\$ (68,348)</u>
Total Expenditures	<u>952,668</u>	<u>\$ 1,021,016</u>	<u>\$ (68,348)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #336 HOLTON, KS
 AT RISK FUND (K-12)
 Schedule of Cash Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	689,542	691,542	(2,000)
Total Cash Receipts	689,542	691,542	(2,000)
EXPENDITURES			
Instruction	686,878	684,542	2,336
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	2,664	5,000	(2,336)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	689,542	\$ 689,542	\$ 0
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

USD #336 HOLTON, KS
BOND AND INTEREST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2013

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax	1,350		1,350
Motor vehicle tax	22,954	21,493	1,461
RV tax	293	341	(48)
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	41		41
Operating transfers			0
Total Cash Receipts	<u>24,638</u>	<u>21,834</u>	<u>2,804</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	24,638		
Unencumbered Cash, Beginning	57,428		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 82,066</u>		

USD #336 HOLTON, KS
 NONBUDGETED FUNDS
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Textbook</u>	<u>Contingency Reserve</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			163,565
State aid/grants			
Charges for services	49,724		
Interest income			
Miscellaneous revenues			
Operating transfers	<u>23,188</u>	<u>160,594</u>	
Total Cash Receipts	<u>72,912</u>	<u>214,526</u>	<u>163,565</u>
EXPENDITURES			
Instruction	60,053	214,526	150,484
Student support services			
Instruction support staff	14,461		13,081
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>74,514</u>	<u>214,526</u>	<u>163,565</u>
Receipts Over (Under) Expenditures	(1,602)	0	0
Unencumbered Cash, Beginning	89,862	600,000	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>88,260</u>	\$ <u>600,000</u>	\$ <u>0</u>

USD #336 HOLTON, KS
 NONBUDGETED FUNDS
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013

	<u>Migrant</u>	<u>Title VIB</u>	<u>Mini-Grants</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		30,887	
State aid/grants	15,000		
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
Total Cash Receipts	<u>15,000</u>	<u>30,887</u>	<u>0</u>
EXPENDITURES			
Instruction	15,000	29,357	1,164
Student support services			
Instruction support staff			
General administration		1,530	
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>15,000</u>	<u>30,887</u>	<u>1,164</u>
Receipts Over (Under) Expenditures	0	0	(1,164)
Unencumbered Cash, Beginning	0	0	6,006
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>4,842</u>

USD #336 HOLTON, KS
NONBUDGETED FUNDS
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2013

	ACE <u>Grant Program</u>	<u>Title IIA</u>	<u>Title IID</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		25,206	7,308
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues	29,704		
Operating transfers			
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	<u>29,704</u>	<u>25,206</u>	<u>7,308</u>
EXPENDITURES			
Instruction	32,055	20,773	
Student support services	2,869		
Instruction support staff		4,433	7,308
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>34,924</u>	<u>25,206</u>	<u>7,308</u>
Receipts Over (Under) Expenditures	(5,220)	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
	<hr/>	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ <u>(5,220)</u>	\$ <u>0</u>	\$ <u>0</u>

USD #336 HOLTON, KS
 NONBUDGETED FUNDS
 Schedule of Cash Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2013

	JCCTCC Grant	Carl Perkins Grant	Fresh Start
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		2,967	
State aid/grants			
Charges for services			286,752
Interest income			
Miscellaneous revenues	1,100		
Operating transfers			
Total Cash Receipts	<u>1,100</u>	<u>2,967</u>	<u>286,752</u>
EXPENDITURES			
Instruction	745	3,113	225,053
Student support services			
Instruction support staff			
General administration			
School administration			775
Operations and maintenance			31,203
Student transportation services			
Central support services			
Other support services			28,489
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>745</u>	<u>3,113</u>	<u>285,520</u>
Receipts Over (Under) Expenditures	355	(146)	1,232
Unencumbered Cash, Beginning	0	2,577	23,768
Prior Year Cancelled Encumbrances	0	0	0
Unencumbered Cash, Ending	<u>\$ 355</u>	<u>\$ 2,431</u>	<u>\$ 25,000</u>

USD #336 HOLTON, KS
DISTRICT ACTIVITY FUNDS
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Middle school							
Athletics	\$ 956		\$ 15,329	\$ 16,243	\$ 42	\$ -	\$ 42
Volleyball	10		-	-	10		10
High School							
Athletics	17,479		115,614	103,967	29,126		29,126
Boys Baseball	1,530		3,706	2,214	3,022		3,022
Boys Basketball	3,227		1,125	1,278	3,074		3,074
Girls Basketball	1,440		1,147	1,996	591		591
Track	37				37		37
Volleyball	440		3,873	4,341	(28)		(28)
Wrestling	108		-	-	108		108
Golf	(20)		20	-	-		-
Cross Country	559		325	300	584		584
Softball	202		3,710	3,894	18		18
Subtotal Gate Receipts	25,968	-	144,849	134,233	36,584	-	36,584
School Projects							
Holton Fund	1,915				1,915		1,915
Colorado School							
General	14,055		12,092	10,456	15,691		15,691
PTO	-				-		-
Central Elementary							
General	13,230		9,206	9,090	13,346		13,346
Owls Garden Fund	1,144				1,144		1,144
PTO	565			565	-		-
Optimist Donation	550				550		550
Book Fair	1,211				1,211		1,211
Middle School							
Faculty	156		415	357	214		214
Library	325		125	150	300		300
School Fund	980		6,024	6,954	50		50
Sales tax	-		1,051	1,051	-		-
Awards	3,788		24,754	26,522	2,020		2,020
High School							
Concessions	6,523		23,182	32,698	(2,993)		(2,993)
Program nds	5,986		3,907	8,499	1,394		1,394
Drivers Ed Fees	-		5,980	5,850	130		130
Holtonian	1,344		4,354	5,600	98		98
JCYC	282		2,954	2,538	698		698
Football stadium	21,680		8,258	-	29,938		29,938
Activity fees	-		570	525	45		45
Touchdown club	142		1,652	108	1,686		1,686
Laptop Insurance	3,586		25,745	25,887	3,444		3,444
Lift A Thon	1,924		2,621	3,581	964		964
McGuffin	-		-	-	-		-
PE Grant	1,907		1,017	639	2,285		2,285
School Fund	8,381		7,591	8,605	7,367		7,367
Supplies	13,094		3,719	2,718	14,095		14,095
Wall Picture	2,424				2,424		2,424
Yearbook	4,054		17,762	20,314	1,502		1,502
Orders/Testing	2,507		3,030	2,294	3,243		3,243
School to Work	778			132	646		646
IHT	2,814		1,064	961	2,917		2,917
Staff Grants	-		-	-	-		-
Character Program	5,325		-	-	5,325		5,325
Patio pavers	2,026		-	-	2,026		2,026
AG Metal	159		2,306	825	1,640		1,640
Greenhouse	896		3,006	2,658	1,244		1,244
Subtotal School Projects	123,751	-	172,385	179,577	116,559	-	116,559
Total District Activity Funds	\$ 149,719	\$ -	\$ 317,234	\$ 313,810	\$ 153,143	\$ -	\$ 153,143

USD# 336 HOLTON, KS
 AGENCY FUNDS
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2013

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Payroll liabilities	\$ 246,534	\$ 11,123	\$ -	\$ 257,657
High School				
Art	58	1,928	1,319	667
Band	822	13,360	13,609	573
Drama	3,197	615	1,275	2,537
FFA	764	31,126	30,369	1,521
FFA Convention	1,854	4,256	6,073	37
FCCLA Club	2,649	1,386	2,187	1,848
Forensics Club	646	0	646	0
FB Memorial	240	120	360	0
FACS Fees	1,450	1,715	1,444	1,721
Kayettes	(18)	198	24	156
KLASS	1,114	192	144	1,162
National Honor Society	343	10	0	353
Spirit Club	9,677	16,430	18,501	7,606
SADD	4,623	939	2,466	3,096
Sales Tax	0	13,164	13,164	0
Science Club	957		957	0
Student Council	1,642	5,029	4,476	2,195
Vocal Music	3,056	6,237	6,465	2,828
Vocational Agriculture	(97)	582	829	(344)
FCA Club	1,501	940	1,224	1,217
Scholar's Bowl	(5)	5	0	0
Class of 2019	0	1,150		1,150
Class of 2016	509			509
Class of 2010	96			96
Class of 2011	682			682
Class of 2012	915	0	915	0
Class of 2013	733	55	200	588
Class of 2014	2,955	4,621	5,177	2,399
Class of 2015	1,723	1,675	0	3,398
Lettercats	2,248	4,085	3,424	2,909
FBLA Club	390	160	381	169
French Club	621	0	621	0
Spanish Club	(270)	775	98	407
Middle School				
Student Council	393	889	1,039	243
Technology	75	1,961	1,545	491
Kays	541	1,750	1,838	453
Music	112			112
7th Grade Team	16			16
FCA	754	2,146	2,582	318
Total	<u>\$ 293,500</u>	<u>\$ 128,622</u>	<u>\$ 123,352</u>	<u>\$ 298,770</u>

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Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 336
Holton, Kansas 66436

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL COMPLIANCE REPORTING AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Unified School District No. 336, Holton, Kansas as of and for the year ended June 30, 2013, and have issued our report thereon dated August 9, 2013. In our report, our opinion was qualified due to the use of an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unified School District No. 336, Holton, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 336, Holton, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 336, Holton, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 336's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Purpose of this Report

This report is intended solely for the information and use of the audit committee, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

August 9, 2013

...KL...

Karlin & Long, LLC
Certified Public Accountants

Board of Education
Unified School District No. 336
Holton, Kansas 66436

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 336, Holton, Kansas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 336, Holton, Kansas' major federal programs for the year ended June 30, 2013. Unified School District No. 336, Holton, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Unified School District No. 336, Holton, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 336, Holton, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Unified School District No. 336, Holton, Kansas' compliance.

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Opinion on Each Major Federal Program

In our opinion, Unified School District No. 336, Holton, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items. Our opinion on each major federal program is not modified with respect to these matters.

Unified School District No. 336, Holton, Kansas' response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Unified School District No. 336, Holton, Kansas' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

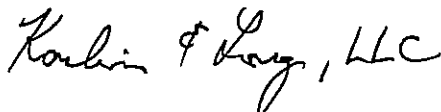
Report on Internal Control Over Compliance

Management of Unified School District No. 336, Holton, Kansas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Unified School District No. 336, Holton, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 336, Holton, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Karlin & Long, LLC".

Karlin & Long, LLC
Certified Public Accountants

August 9, 2013

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass- Through Grantor Number	Federal Expenditures
<hr/>			
U.S. Department of Education			
<hr/>			
Passed through State Department of Education:			
Title I	84.010	*	
Title I - Migrant	84.011	*	\$ 163,565
State Grants (Part B Education Act)	84.027	*	15,000
Early Childhood Aid	84.173	*	856,553
Title IV	84.287	*	34,849
Title II - Teacher Quality	84.367	*	29,704
			32,514
<hr/>			
U.S. Department of Agriculture			
<hr/>			
Passed through State Department of Education:			
School Breakfast Program	10.553	*	
National School Lunch Program	10.555	*	49,959
Federal Food Service	10.560	*	221,803
			50
Total Federal Assistance			<u>\$ 1,403,997</u>

* Not available

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended June 30, 2013

A. Summary of Audit Results

1. The auditor's report expresses an Adverse Opinion on the financial statements of Unified School District #336 in accordance with Generally Accepted Accounting Principles. The auditor's report expresses an Unqualified Opinion on the financial statements in accordance with the regulatory basis.
2. No reportable conditions relating to the audit of the general purpose financial statements are reported in the Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on a Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the general purpose financial statements of Unified School District No. 336 were disclosed during the audit.
4. The auditors' report on compliance for the major federal award programs for Unified School District No. 336 expresses an unqualified opinion on all major federal programs.
5. Audit findings relative to the major federal award programs for Unified School District No. 336 are reported in this schedule.
6. The programs tested as major programs included:
Department of Education
Title I, Early Childhood Education CFDA No. 84.027
7. Unified School District No. 336 was determined to be a low-risk auditee.
8. The threshold for distinguishing types A and B programs was \$300,000.

B. Findings – Financial Statement Audit
None

C. Findings and Questioned Costs – Major Federal Awards Programs Audit
Department of Education
Title I, Early Childhood Education CFDA No. 84.027

No findings of noncompliance or questioned costs were noted.

The accompanying notes to financial statements are an integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2013

NOTE 1 – Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 336 Holton, Kansas and is presented on the statutory basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Statutory Basis of Accounting – The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

Unified School District No. 336 has obtained a waiver from generally accepted accounting principles which allows the district to revert to statutory basis of accounting.

Departure from Generally Accepted Accounting Principles – The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and mature principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles.

UNIFIED SCHOOL DISTRICT NO. 336
Holton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2013

NOTE 1 – Basis of Accounting (continued)

Departure from Generally Accepted Account Principles (ctd.) - General fixed assets that account for the land, buildings, and equipment owned by the district are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

NOTE 2 – Pass-Through Awards

Unified School District No. 336 receives certain federal awards in the form of pass-through awards from the State of Kansas. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

NOTE 3 – Major Programs

In accordance with OMB Circular A-133, major programs are determined using a risk-based approach. The Title I Early Education Grant Program has been determined by the independent auditor to be a major program.

NOTE 4 – Contingencies

The District receives funds under various federal grant programs and such awards are to be expended in accordance with provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Managements believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.